

**Budget Information - Non Construction Programs**

OMB Approval No. 0348-0044

<b>Section A - Budget Summary</b>						
Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	Total (g)
1. Energy Research Project	81.086			\$56,350	\$50,000	\$106,350
2.						
3.						\$0
4.						\$0
5. Totals		\$0	\$0	\$56,350	\$50,000	\$106,350
<b>Section B - Budget Categories</b>						
6. Object Class Categories	Grant Program, Function or Activity				Total (5)	
	(1) Phase 1 - Federal	(2) Phase 2 - Federal	(3)	(4)		
a. Personnel	\$58,000				\$58,000	
b. Fringe Benefits	\$14,500				\$14,500	
c. Travel	\$4,000				\$4,000	
d. Equipment	\$0				\$0	
e. Supplies	\$5,286				\$5,286	
f. Contractual	\$13,000				\$13,000	
g. Construction	\$0				\$0	
h. Other	\$0				\$0	
i. Total Direct Charges (sum of 6a-6h)	\$94,786				\$94,786	
j. Indirect Charges	\$11,564				\$11,564	
k. Totals (sum of 6i-6j)	\$106,350				\$106,350	
7. Program Income	\$0	\$0	\$0	\$0	\$0	

**U.S. DEPARTMENT OF ENERGY  
PROJECT MANAGEMENT CENTER**



**COST REASONABLENESS DETERMINATION FOR FINANCIAL ASSISTANCE**

<b>Applicant:</b>	XYZ Corporation (Sub-recipient of ABC Corp.)	<b>Award/Application Number:</b>	DE-FG36-06GO16999
<b>Project Title:</b>	Energy Efficiency Research Project		
<b>Date of Submission:</b>	November 25, 2005		

INFORMATION REQUESTED ON THIS FORM MAY BE PROVIDED IN THE  
RECIPIENT'S FORMAT OR INCLUDED ON THIS FORM.

THE TOTAL BUDGET MUST INCLUDE TOTAL PROJECT COSTS [DOE REQUESTED FUNDS PLUS APPLICANT AND THIRD PARTY PARTICIPANT (TEAM MEMBER(S)) COST SHARE AMOUNT]. The purpose of this form is to explain cost reasonableness for, and justify project costs identified on Form SF424A, including Federal (DOE), Non-Federal (Applicant), and all cost share amounts, such as third party cost share. Applicants should complete a GO-PF20 Form or equivalent and include details of all SF424A budget items that will be expended and recorded through their budget office or be directly attributed to their organization through in-kind services. In addition, each sub-participant with costs over the dollar threshold identified in the Contractual section (1.f.) of this form, shall fill out a GO-PF20 Form or equivalent that includes details of all SF424A budget items that will be expended and recorded through their budget offices or be directly attributed to their organization through in-kind services.

**SUMMARY OF BUDGET CATEGORY COSTS PROPOSED**

CATEGORY	CATEGORY COSTS (ALL YEARS)	% of Total Project Costs	PF-20 SECTION	THRESHOLD FOR REQUIRED COST DETAIL	COST DETAIL PROVIDED? (CHECK BOX OR MARK "N/A")
Personnel	\$58,000	54.54%	1.a.	ALL VALUES	√
Fringe Benefits	\$14,500	13.63%	1.b.	ALL VALUES	√
Travel	\$4,000	3.76%	1.c.	Travel costs ≥15% of the total project costs, or \$25K, whichever is greater	N/A - Below threshold
Equipment	0	0	1.d.	ALL VALUES For acquisition costs > \$50K, also provide vendor quote/catalog price list	√
Supplies	\$5,286	4.97%	1.e.	Supplies ≥20% of the total project costs, or \$25K, whichever is greater	N/A - Below threshold
Contractual	\$13,000	12.22%	1.f.	Individual subawards with total project costs, incl. cost share, of \$100,000, or ≥50% of the total project costs, incl. cost share, whichever is less.	N/A - Below threshold
				Federal Research and Development Centers (FFRDCs) - ALL VALUES	N/A
Construction	\$0	\$0	1.g.	N/A (see Section 1.g.)	N/A
Other Direct Costs	\$0	\$0	1.h.	Other Direct Costs ≥20% of the total project costs, or \$25K, whichever is greater	N/A
Indirect Charges	\$11,564	10.87%	1.i.	ALL VALUES	√
<b>Total Project Costs</b>	<b>\$106,350</b>	<b>100%</b>			

Applicants are not required to submit cost detail for items below the thresholds established; however, each category below should, at a minimum, capture total costs requested.

## 1. BUDGET INFORMATION

**LIST ONLY THE APPLICANT'S PORTION OF COSTS IN ALL SECTIONS EXCEPT FOR SECTION 1.f. (Contractual), WHICH SHOULD INCLUDE ALL COSTS FROM OTHER PARTICIPANTS.**

- a. **PERSONNEL** - List costs solely for employees of the Applicant. All other Participant (third party) personnel costs must be included under Contractual (Section 1.f. below, and on Form SF424A, Section B, line 6.f. Contractual).

Identify positions to be supported, under the proposed award. Key personnel should be identified by title. All other personnel should be identified either by title or a group category. State the amounts of time (e.g., hours or % of time) to be expended, the composite base pay rate, total direct personnel compensation and identify the rate basis (e.g., actual salary, labor distribution report, technical estimate, state civil service rates, etc.).

<u>Title/Group</u>	<u>Time</u>	<u>X</u>	<u>Pay Rate</u>	<u>= (Total Compensation)</u>	<u>Rate Basis</u>
[Example] Sr. Engineer	250 hrs		\$50/hr	\$12,500	Actual Salary
Principal Test Engineer	580 hrs		\$60/hr	\$34,800	Actual Salary (see note)
Test Engineer	464 hrs		\$50/hr	\$23,200	Actual Salary (see note)
TOTAL PERSONNEL COSTS: \$58,000					

**Note: Salary does NOT include benefits or overhead costs.**

To add more rows, highlight one or more rows, click on "Copy", place the cursor under the last row, then click on "Paste".

- b. **FRINGE BENEFITS** – RATE APPLIED: 25% TOTAL FRINGE REQUESTED: \$14,500

A Federal Fringe Benefit Rate Agreement or proposal is required if reimbursement for Fringe Benefits is requested. Please check one of the boxes below and provide the requested information. Calculate the Fringe Rate and enter the total amount in Section B, Line 6b ("Fringe Benefits") of Form SF-424A.

☐ If a fringe benefit rate has been negotiated with, or approved by, a Federal Government agency, provide a copy of the latest rate agreement.

☒ If you do not have a current approved rate agreement, submit a proposal with your application based on a budget (new entities), or based on the total fiscal year fringe benefit account expenses (e.g. payroll taxes, insurances, holiday & vacation pay, bonuses) and their associated costs. Identify the total labor cost base used for allocating these fringe benefit expenses. A Sample Rate Proposal, GO-PF20b, is available on Golden Field Office: Application Forms.

- c. **TRAVEL** – If the total Travel Cost is **equal to or greater than 15% of the total project costs, or \$25,000, whichever is greater**, please provide detail as follows, identifying total Foreign and Domestic Travel as separate items.

- Are travel costs governed by organizational travel policies? ☒ Yes ☐ No
- For all travel, provide information in the tables below. Purpose of travel are items such as professional conferences, DOE sponsored meetings, project mgmt, etc. The Basis for Estimating Cost are items such as past trips, current quotations, Federal Travel Regulations, etc.

(i.) Domestic Travel Costs:

Purpose of travel	No. of Travelers	Basis for estimating costs	Cost per Trip
DOE Project Mgt Mtgs X 2 trips	2	Historical costs (\$700 plane ticket, \$100 car rental, \$100 per diem)	\$1000 per trip/per person
TOTAL DOMESTIC TRAVEL COSTS: \$4000			

(ii.) Foreign Travel Costs: None

Purpose of travel	No. of Travelers	Destination	Basis for estimating costs	No. of Days	Cost per Trip
TOTAL FOREIGN TRAVEL COSTS: \$0					

- d. **EQUIPMENT** - Generally defined as an item with an acquisition cost greater than \$5,000 and a useful life expectancy of more than one year. Further definitions can be found at [http://www.access.gpo.gov/nara/cfr/waisidx\\_00/10cfr600\\_00.html](http://www.access.gpo.gov/nara/cfr/waisidx_00/10cfr600_00.html).

List **all** of the proposed equipment below, providing a basis of cost such as vendor quotes, catalog prices, prior invoices, etc., and briefly justifying its need as it applies to the Statement of Objectives. For equipment costs greater than \$50,000, also include a copy of the associated vendor quote or catalog price list.

<u>Equipment Item</u>	<u>Qty</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Basis of Cost</u>	<u>Justification of need</u>
None.					
TOTAL EQUIPMENT COSTS: \$0					

- e. **SUPPLIES** - Generally defined is an item with an acquisition cost of \$5,000 or less and a useful life expectancy of less than one year. Further definitions can be found at [http://www.access.gpo.gov/nara/cfr/waisidx\\_00/10cfr600\\_00.html](http://www.access.gpo.gov/nara/cfr/waisidx_00/10cfr600_00.html).

If the total supply costs are **greater than 20% of the total project costs, or \$25,000, whichever is greater**, please provide the detail below, identifying the basis of cost, such as vendor quotes, catalog prices, prior invoices, etc.

<u>General category of supplies</u>	<u>Qty</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Basis of cost</u>	<u>Justification of need</u>
Test Feedstock	2 units	\$2000	\$4000	Quote	Need feedstock to test energy process in the lab.
Lab supplies	1 lot	\$1286	\$1286	Historical invoices	Miscellaneous lab supplies
TOTAL SUPPLY COSTS: \$5286					

- f. **CONTRACTUAL** – 10 CFR 600, Sections 144 and 331, sets forth standards for use by recipients in establishing procedures for the procurement of supplies and other expendable property, equipment, and other services with Federal funds.
1. Unless otherwise notified by DOE, **Participants (individual subawards), other than DOE Federally Funded Research and Development Centers (FFRDCs), with total project costs, including cost share, greater than or equal to \$100,000, or greater than or equal to 50% of the total project costs, including cost share (whichever is less),** must provide (i) a Statement of Work (if not previously set forth in the Applicant's application), (ii) a Form SF424A - Budget Information-Non-Construction Program, and (iii) GO-PF20 or equivalent. Proposed Participants (individual subawards) with total estimated costs beneath the threshold cited above do not submit aforementioned cost detail.

**For DOE FFRDC Participants being proposed in an Application,** provide written authorization from the cognizant contracting officer regarding the use of a DOE FFRDC contractor on the proposed project. The following wording is acceptable for this authorization.

"Authorization is granted for the \_\_\_\_\_ Laboratory to participate in the proposed project. The work proposed for the laboratory is consistent with or complimentary to the missions of the laboratory, will not adversely impact execution of the DOE assigned programs at the laboratory, and will not place the laboratory in direct competition with the domestic private sector."

**If the project is selected for award, provide a Field Work Proposal, along with the FFRDC labor mix and hours, by category and FFRDC major purchases greater than \$25,000, including Quantity, Unit Cost, Basis of Cost, and Justification.**

2. Applicant is to maintain a Cost/Price analysis on **all** Participants that justifies the allowability and reasonableness of total costs as determined by the applicable Federal Cost Principles.
3. For support for which a Participant has not been identified, provide a scope of work and a basis of the cost estimate.

List all Participant costs, including their cost share, in the applicable box below. Go to the following website for further information: [http://www.access.gpo.gov/nara/cfr/waisidx\\_00/10cfr600\\_00.html](http://www.access.gpo.gov/nara/cfr/waisidx_00/10cfr600_00.html).

**Subrecipients:** List all participants, including FFRDCs, providing research and development services used in furthering the project, and indicate the purpose of each organization's participation and the total estimated costs for each. [NOTE: Subrecipients are not entitled to fee.]

Name/Organization	Purpose	Total Estimated Costs
None		
TOTAL PARTICIPANT COSTS: \$0		

2. **Vendors:** List all vendors supplying commercial supplies or services used to support the project.

Name/Organization	Supply or Service Provided	Total Estimated Costs
Vendor Test Company	Test equipment calibration & cleaning	\$7,000
Waste Disposal Company	Dispose of test residuals	\$6,000
TOTAL VENDOR COSTS: \$13,000		

- g. **CONSTRUCTION** - Construction, for the purpose of budgeting, is defined as all types of work done on a particular building, including erecting, altering, or remodeling. *If real property construction is contemplated under this project, special instructions will be provided.*
- h. **OTHER DIRECT COSTS** - Other direct costs are items of cost required for the specific project (such as meeting costs, postage, couriers or express mail, telephone/fax costs, printing costs, etc.), that cannot be properly included in the above categories.

Provide the information below for other direct costs that are **greater than or equal to 20% of the total project costs or \$25,000, whichever is greater**. Basis of cost are items such as vendor quotes, prior purchases of similar or like items, published price list, etc.

General description	Cost	Basis of cost	Justification of need
None			
TOTAL OTHER DIRECT COSTS: \$0			

i. **INDIRECT COSTS** – RATE APPLIED: **12.2%** TOTAL INDIRECT COSTS REQUESTED: **\$11,564**

The indirect rate of 12.2% was applied to the total direct charges of \$94,786, for total indirect costs of \$11,564.

A Federal Indirect Rate Agreement or proposal is required if reimbursement for indirect costs is requested. Please check one of the boxes below and provide the requested information. Calculate the Indirect Rate(s) and enter the total amount in Section B, line 6j (“Indirect Charges”) of Form SF-424A.

☐ If indirect rates have been negotiated with, or approved by, a Federal Government agency, please provide a copy of the latest rate agreement.

☒ If you do not have a current approved rate agreement, submit an indirect cost rate proposal with your application that identifies each base used to develop the indirect rate and indirect pool expense accounts by line item and dollar amount. These should be based on total fiscal year costs or budget (new entities). Explain each base used and the amount applied to develop each indirect rate per pool and identify the rate developed. “Overhead Pool” or “General & Administrative Pool” are common indirect pools. A sample rate proposal, GO-PF20b, is available on Golden Field Office: Application Forms.

## 2. ADDITIONAL INFORMATION

### COST SHARE

A detailed estimate of the cash or in-kind cash value (basis of and nature, i.e., equipment, labor, facilities, cash, etc.) of all contributions/cost share of the project by each participant must be provided. Identify the source & amount of cost sharing proposed by the Applicant and each Participant and the total amount of cost share as a percent of the total cost of the project. Note that "cost-sharing" is not limited to cash investment. In-kind contributions (e.g., contribution of services or property; donated equipment, buildings or land; donated supplies; or unrecovered indirect costs) incurred as part of the project may be considered as all or part of the cost share. The "cost-sharing" definition is contained in 10 CFR 600.30, 600.101, 600.123, 600.224, 600.302, 600.313 and OMB Circular A-110. Funds from other Federal sources cannot be counted as Recipient cost share. Non-Federal sources include private, state or local Government, or any sources that were not originally derived from Federal funds.

<u>Organization/Source</u>	<u>Item</u>	<u>Amount</u>	<u>Type (cash, in-kind, etc.)</u>
XYZ Corporation	Personnel	\$50,000	Cash
TOTAL COST SHARE: \$50,000			

Total Project Cost:	\$106,350	Cost Share Amount:	\$50,000	Cost Share Percent of Total Award:	See Note Below
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**Note:** XYZ's \$50,000 in cost share is 47% of the XYZ project costs. Their \$50,000 cost share represents 5.83% of the ABC Corporation's 20% cost share for ABC's total project costs of \$857,285.

1. For each cost share contribution identified as an *in-kind* contribution, identify the items and describe how the value of the in-kind contribution was derived.

2. NOTE: You are reminded that firm funding commitments are expected and documentation of those commitments must be included in the application. Additionally, the impact of DOE's cost share to the viability of the project must be addressed, to include justification of the need for Federal Funds. See Funding Opportunity Announcement for details.

**GENERAL NOTE:** Fee or profit will not be paid to the recipients of financial assistance awards or Subrecipients. Additionally, foregone fee or profit by the applicant shall not be considered cost sharing under any resulting award. Reimbursement of actual costs will only include those costs that are allowable and allocable to the project as determined in accordance with the applicable cost principles prescribed in 10 CFR 600.127, 10 CFR 600.312 or 10 CFR 600.318.

## XYZ Corporation General Ledger

Account #	Account Name	Annual Total	DIRECT	Fringe	Indirect	Unallowable	Indirect - Claimed
8210	Holiday	\$22,502		\$22,502			
8211	Vacation	\$31,252		\$31,252			
8212	Sick Leave	\$15,318		\$15,000			
8213	Severance Pay	\$32,419		\$12,300			
8214	FICA - Employer portion	\$27,427		\$27,250			
8215	Federal Unemployment Insurance	\$1,393		\$1,375			
8216	State Unemployment Insurance	\$6,722		\$6,614			
8217	Workers' Compensation	\$3,826		\$3,750			
8218	Health Insurance	\$40,009		\$22,009			
8219	Life Insurance	\$7,920		\$7,920			
8220	Pension Plan	\$60,638		\$45,000			
Total Fringe Pool				\$194,972			
6110	Salaries & Wages	\$656,824	\$656,824				
8110	Salaries & Wages	\$123,067			\$123,067		\$123,067
FRINGE ALLOCATED TO DIRECT AND INDIRECT			\$210,184	\$210,184	\$39,381		\$39,381
8221	Recruitment	\$285			\$285		\$285
8222	Relocation	\$1,216			\$1,216		\$1,216
8223	Personal Absence	\$1,082			\$1,082		\$1,082
6310	Travel	\$35,173	\$35,173				
8310	Travel	\$12,987			\$12,987	\$2,500	\$10,487
6320	Material	\$843,192	\$843,192				
6330	Other Direct Cost	\$187,493	\$187,493				
6340	Subcontracts-contractual	\$944,841	\$944,841				
6350	Supplies	\$25,000	\$25,000				
8350	Supplies	\$15,014			\$15,014		\$15,014
6360	Equipment Rental	\$15,000	\$15,000				
8360	Equipment Rental	\$12,150			\$12,150		\$12,150
8410	Legal Fees	\$1,744			\$1,744		\$1,744
8420	Audit Fees	\$32,361			\$32,361		\$32,361
8430	Miscellaneous	\$3,969			\$3,969		\$3,969
8503	Entertainment	\$484			\$484	\$484	\$0
8505	Advertising & Promotion	\$354			\$354		\$354
8520	Periodicals	\$6,435			\$6,435		\$6,435
8522	Bad Debts	\$3,018			\$3,018	\$3,018	\$0
8523	Business Meals	\$2,702			\$2,702		\$2,702
8524	Depreciation/Amortization	\$2,824			\$2,824		\$2,824
8525	Dues/Memberships	\$2,112			\$2,112		\$2,112
8526	Conventions/Seminars	\$7,936			\$7,936	\$2,000	\$5,936
8527	Interest Expense	\$1,001			\$1,001	\$1,001	\$0
8531	Insurance	\$738			\$738		\$738
8535	Repairs/Maintenance	\$1,681			\$1,681		\$1,681
8537	Telecopier	\$2,434			\$2,434		\$2,434
8538	Telephone	\$45,552			\$45,552		\$45,552
8539	Temp Help/Contract Labor	\$1,816			\$1,816		\$1,816
8540	Small Equipment	\$878			\$878		\$878
8542	Postage & Handling	\$6,235			\$6,235		\$6,235
8553	Office Supplies	\$6,461			\$6,461		\$6,461
8554	Other Outside Services	\$30,281			\$30,281		\$30,281
TOTALS			\$2,917,707 (Base)	\$600,128	\$366,198	\$9,003	\$357,195 (Indirect Pool)

Fringe Cost Pool: \$194,972  
Base (Direct & Indirect Labor): \$779,891  
Fringe Rate: 25.0%

Indirect Cost Pool: \$357,195  
Base: \$2,917,707  
Indirect Rate: 12.2%